Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Original) A mask material for reactive ion etching that uses carbon monoxide gas, to which a nitrogen-containing compound gas is added, as a reactive gas,

the mask material for reactive ion etching characterized by containing silicon and tantalum.

2. (Original) The mask material for reactive ion etching according to claim 1, characterized by containing either a compound of silicon and tantalum or a mixture of silicon and tantalum.

3. (Currently Amended) The mask material for reactive ion etching according to claim 1 ~~or 2~~, characterized by a layered body comprising a silicon based material layer that is formed from a material containing silicon in a layer shape and a tantalum based material layer that is formed from a material containing tantalum in a layer shape.

4. (Currently Amended) The mask material for reactive ion etching according to ~~any one of claims 1 to 3~~claim 1, characterized by containing at least one material from among an oxide that contains silicon and tantalum, a nitride that contains silicon and tantalum, a silicon oxide, a silicon nitride, a tantalum oxide, and a tantalum nitride.

5. (Currently Amended) The mask material for reactive ion etching according to ~~any one of claims 1 to 4~~claim 1, characterized by a ratio of a number of silicon atoms to a

total number of atoms made up of the number of silicon atoms and a number of tantalum atoms being more than 0% and 50% or less.

6. (Original) The mask material for reactive ion etching according to claim 5, characterized by the ratio of the number of silicon atoms to the total number of atoms made up of the number of silicon atoms and the number of tantalum atoms being more than 10% and 30% or less.

7. (Currently Amended) A mask for reactive ion etching characterized by comprising the mask material for reactive ion etching as set forth in ~~any one of claims 1 to 6~~claim 1.

8. (Currently Amended) A dry etching method characterized by including: a mask forming step of forming a mask layer comprising the mask material for reactive ion etching as set forth in ~~any one of claims 1 to 6~~claim 1 in a predetermined pattern on an object to be processed; and an object processing step for processing the object to be processed in a shape of the pattern through the use of reactive ion etching that uses carbon monoxide gas, to which a nitrogen-containing compound gas is added, as a reactive gas.

9. (Original) The dry etching method according to claim 8 characterized in that the mask forming step is a step of: depositing a first mask layer on the object to be processed using the mask layer as the first mask layer; forming a second mask layer in the pattern on the first mask layer; and processing the first mask layer into the shape of the pattern through the use of reactive ion etching that uses a halogen containing gas as a reactive gas.

10. (Currently Amended) The dry etching method according to claim 8 ~~or 9~~ characterized by processing a magnetic material serving as the object to be processed.

11. (New) The mask material for reactive ion etching according to claim 2, characterized by a layered body comprising a silicon based material layer that is formed from a material containing silicon in a layer shape and a tantalum based material layer that is formed from a material containing tantalum in a layer shape.

12. (New) The mask material for reactive ion etching according to claim 2, characterized by containing at least one material from among an oxide that contains silicon and tantalum, a nitride that contains silicon and tantalum, a silicon oxide, a silicon nitride, a tantalum oxide, and a tantalum nitride.

13. (New) The mask material for reactive ion etching according to claim 3, characterized by containing at least one material from among an oxide that contains silicon and tantalum, a nitride that contains silicon and tantalum, a silicon oxide, a silicon nitride, a tantalum oxide, and a tantalum nitride.

14. (New) The mask material for reactive ion etching according to claim 2, characterized by a ratio of a number of silicon atoms to a total number of atoms made up of the number of silicon atoms and a number of tantalum atoms being more than 0% and 50% or less.

15. (New) The mask material for reactive ion etching according to claim 3, characterized by a ratio of a number of silicon atoms to a total number of atoms made up of

the number of silicon atoms and a number of tantalum atoms being more than 0% and 50% or less.

16. (New) A mask for reactive ion etching characterized by comprising the mask material for reactive ion etching as set forth in claim 2.

17. (New) A mask for reactive ion etching characterized by comprising the mask material for reactive ion etching as set forth in claim 3.

18. (New) A dry etching method characterized by including: a mask forming step of forming a mask layer comprising the mask material for reactive ion etching as set forth in claim 2 in a predetermined pattern on an object to be processed; and an object processing step for processing the object to be processed in a shape of the pattern through the use of reactive ion etching that uses carbon monoxide gas, to which a nitrogen-containing compound gas is added, as a reactive gas.

19. (New) A dry etching method characterized by including: a mask forming step of forming a mask layer comprising the mask material for reactive ion etching as set forth in claim 3 in a predetermined pattern on an object to be processed; and an object processing step for processing the object to be processed in a shape of the pattern through the use of reactive ion etching that uses carbon monoxide gas, to which a nitrogen-containing compound gas is added, as a reactive gas.

20. (New) The dry etching method according to claim 18 characterized by processing a magnetic material serving as the object to be processed.